

# Exhibit E



**DIVISION OF REVENUE AND TAXATION**  
**COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS**  
**TERRITORIAL INDIVIDUAL INCOME TAX RETURN**  
**FOR SINGLE AND JOINT FILERS WITH NO DEPENDENTS**  
**AND CNMI SOURCE INCOME ONLY**

Form 1040EZ-CM

(Please type or print in ink)

**2002**

Name and address

Your first name and initial <b>Hwa Sun</b>	Last Name <b>Park</b>
If a joint return, spouse's first name and initial	Last Name
Home address (number and street). If you have a P.O. box, see page 14. <b>P.O. Box : 503428</b>	
City, town or post office, state, and ZIP code. If you have a foreign address, see page 14. <b>Saipam, MP 96950</b>	

Your social security number  
**586 96 5772**

Spouse's social security number

**▲ IMPORTANT! ▲**

You must enter your  
 SSN(s) above.

Income

Payments and tax

Refund or amount you owe

Third party designee

In here: Preparer's Use only

Preparer's Use only

1 Total wages, salaries, and tips. This should be shown in box 1 of your W-2CM form(s). Attach your W-2CM form(s)...	12000	-
2 Taxable interest income. If the total is over \$1,500, you cannot use Form 1040EZ.		
3 Unemployment compensation (see page 16).		
4 Add lines 1, 2, and 3. This is your <b>adjusted gross income</b> .	12000	-
5 Can your parents (or someone else) claim you on their return? <b>NOTE: You must check YES or NO</b>		
<input type="checkbox"/> <b>Yes.</b> Enter amount from worksheet on page 3, line G. <input checked="" type="checkbox"/> <b>No.</b> If single, enter \$7,700.00. If married, enter \$13,850.00. See page 3 "worksheet section" for explanation.	7700	-
6 Subtract line 5 from line 4. If line 5 is larger than line 4, enter 0. This is your <b>taxable income</b> .	4300	-
7 Enter your NMTIT (Chapter 7) income tax withheld from box 2 of your W-2CM form(s).	160	-
8 Earned Income credit (EIC).		
9 Add lines 7 and 8. These are your <b>total payments</b> .	160	-
10 Tax. Use the amount on line 6 above to find your tax in the tax table on pages 25-29 of the booklet. Then, enter the tax from the table on this line.	433	-
11 If line 9 is larger than line 10, subtract line 10 from line 9. This is your <b>refund (before rebate)</b> .		
12 If line 10 is larger than line 9, subtract line 9 from line 10. This is the amount you owe. For details on how to pay, see page 22.	273	-

Do you want to allow another person to discuss this return with the Division of Revenue and Taxation (see page 22)? ☐ No ☐ Yes. Complete the following.

Designee's name: \_\_\_\_\_ Phone no.: \_\_\_\_\_ Personal identification number (PIN): \_\_\_\_\_

Under penalties of perjury, I declare that I have examined this return and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature 	Date 3/26/2003	Your occupation Businesswoman	Daytime telephone number (optional) ( )
Spouse's signature if joint return, both must sign.	Date	Spouse's occupation	
Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed) and address		EIN ZIP code	

01403

## Form 1040EZ-CM (2002)

PAGE 2

(See instructions on page 4)

		A. YOURSELF	B. SPOUSE
PART A Wage and salary tax computation	1 CNMI wages and salaries from Form(s) W-2CM	12000	
	2 Other CNMI wages and salaries not included in lines 1		
	3 Total CNMI wages and salaries (add lines 1 and 2)	12000	
	4 Amount in line 3 not subject to the wage and salary tax (attach explanation)		
	5 CNMI wages and salaries (subtract line 4 from line 3)	12000	
	6 Annual wage and salary tax	480	
	7 Combined annual tax (add line 6, Columns A and B)		480
	8 Wages and salary tax withheld and/or paid		480
	9 Total wage and salary tax due or (overpaid) (add lines 7 and 8)		0
PART B Rebate computation	1 Total NMTIT (Chapter 7) tax (line 10, page 1)		433
	2 Total NMTIT (Chapter 7) payments made (enter sum of line 9, page 1)		160
	3 Total non-refundable credits (enter amount from line 7, part A)		480
	4 Tax after non-refundable credit (subtract line 3 from line 1. If zero or less, enter -0-)		0
	5 NMTIT overpayment (subtract line 4 from line 2. If zero or less, enter -0-)		160
	6 NMTIT underpayment (subtract line 2 from line 4. If zero or less, enter -0-)		0
	7 Rebate base computation		0
PART C Chapter 7 tax and rebate offset calculations	1 Chapter 7 tax underpayment after non-refundable credit (enter amount from line 6, part B)		0
	2 Chapter 7 overpayment after non-refundable credit (enter amount from line 5, part B)		160
	3 Rebate/rebate offset amount (enter amount from line 7, part B)		0
	4 Chapter 7 liability or (overpayment) after rebate offset amount (add lines 1 through 3)		160
	5 Tax on overpayment of credits		
	6 Estimated tax penalty		
	7 Total Chapter 7 liability or (overpayment) (add lines 4 through 6)		160
PART D Combined due or (overpayment)	1 Total due or (overpaid), Chapter 2 and Chapter 7 (Add line 9 of part A and line 4 of part C)		160
	2 CHAPTER 2 : (b) Failure to File	2b	
	(a) Enter amount underpaid (c) Failure to Pay	2c	
	(d) Interest Charge	2d	
	3 CHAPTER 7 : (b) Failure to File	3b	
	(a) Enter amount underpaid (c) Failure to Pay	3c	
	(d) Interest Charge	3d	
	4 Total penalty and interest charges (add lines 2b, 2c, 2d, 3b, 3c, and 3d)	4	0
	5 Total amount due or (overpaid), Chapter 2 and Chapter 7 (add lines 1 and 4 of this part, and lines 5 and 6 of part C)	5	160
	6 If line 5 is an overpayment, enter amount you want credited to your 2003 ESTIMATED TAX	6	
7 Net overpayment	7	160	



FOR OFFICIAL USE ONLY					
DATE FILED *	DATE PAID	AMOUNT PAID	RECEIPT NO.	VERIFIED BY	POSTED BY


\* If received after the due date, show post mark.

01404

DEADLINE: APRIL 15, 2003



<div>  <div> DEPARTMENT OF FINANCE  DIVISION OF REVENUE AND TAXATION  COMMONWEALTH OF THE NORTHERN MARIANAS ISLANDS </div>  </div>			
a1. Federal ID number 66-0469532		a3. VOID <input type="checkbox"/>	
a2. CNMI Tax ID number 00001		b. Serial number 00001	
c. Employer's name, address, and ZIP code JUNG JIN CORPORATION P.O. Box 503428 Saipan, MP 96950			
d. Employee's social security number 586-96-5772		e. Employee's first name and initial HWA SUN	
f. Employee's address and ZIP code P.O. Box 503428 Saipan, MP 96950		Last name PARK	
g. Loc. code 20		h. Days out of CNMI 	
i. Ctl. code 3J		j. SIC 5399	
k. SOC 1210		l. Entry permit no. 	
1. Wages, tips, other compensation \$ 12,000.00		2a. Income tax withheld (Chap. 7) 160.00	
3. Social security wages 12,000.00		4. Social security tax withheld 480.00	
5. Medicare wages and tips 12,000.00		6. Medicare tax withheld 174.00	
7. Social security tips 0		8. Allocated tips 0	
9. Advance EIC payment 0		10. Dependent care benefits 0	
11. Nonqualified plans 0		12a. <input type="checkbox"/> \$ 0	
13. Statutory Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b. <input type="checkbox"/> \$ 0	
14a. Other 0		14b. <input type="checkbox"/> \$ 0	
15. <input type="checkbox"/> \$ 0		15. <input type="checkbox"/> \$ 0	



2002 Wage and Tax  
W-2CM Statement

01405

ISI OF REVENUE AND TAXATION  
COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS  
TERRITORIAL INDIVIDUAL INCOME TAX RETURN

Form 1040CM

2003

Do not write in this space

For the year Jan. 1 - Dec. 31, 2003, or other tax year beginning

2003, ending

20

Your first name and initial

Awa Sun

Last Name

Pauk

Your social security number

586

96

5772

If a joint return, spouse's first name and initial

Last Name

Spouse's social security number

Home address (number and street). If you have a P.O. Box, see page 19.

P.O. Box

503428

Apt. No.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 19.

Saipan,

MP

96950

IMPORTANT!

You must enter your  
SSN(s) above.Please Type or  
Print in InkFiling  
Status

Check only one box

- 1 ☒ Single
- 2 ☐ Married filing joint return (even if only one had income)
- 3 ☐ Married filing separate return. Enter spouse's social security no. above and full name here. (See page 4 and 29.)
- 4 ☐ Head of household (with qualifying person). (See page 20.) If the qualifying person is a child but not your dependent, enter this child's name here.
- 5 ☐ Qualifying widow(er) with dependent child (year spouse died > ) (See page 20.)

- 6a ☒ Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a.
- 6b ☐ Spouse.

No. of boxes  
checked on  
6a and 6bNo. of your  
children on 6c  
who:

- lived with you
  - did not live with  
you due to divorce  
or separation  
(see page 21)
- Dependents on 6c  
not entered above

Add numbers  
entered on  
lines above

1

Exemptions

If more than five dependents,  
see page 22

c. Dependents:		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If qualifying child for child tax credit (see page 21)
(1) First Name	Last Name			
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

d. Total number of exemptions claimed.

## SOURCE OF INCOME

A.  
INCOME WITHOUT  
AND income not subject to rebateB.  
INCOME WITHIN  
AND income subject to rebateC.  
TOTAL INCOME

7 Wages, salaries, tips, etc. Attach Form(s) W-2 and W-2CM.

8a Taxable interest. Attach Schedule B if required.

8b Tax-exempt interest. DO NOT include on line 8a.

9a Ordinary dividends. Attach Schedule B if required.

9b Qualified dividends (see page 23).

10 Taxable refunds, credits, or offsets of state and local income taxes (see page 23).

11 Alimony received.

12 Business income or (loss). Attach Schedule C or C-EZ.

13a Capital gain or (loss). Attach Schedule D if required. If not required, check here.

b If box on 13a is checked, enter post-May 5 capital gain distribution.

14 Other gains or (losses). Attach Form 4797.

15a IRA distributions

b Taxable amount (see page 25)

16a Pensions and annuities

b Taxable amount (see page 25)

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E (see important instructions on page 78).

18 Farm income or (loss). Attach Schedule F.

19 Unemployment compensation.

20a Social security benefits

b Taxable amount (see page 27)

21a Gambling winnings. Attach Form(s) W-2G.

b Other income. List type and amount (see pages 27 and 78).

22a Total income. Add amounts shown in all columns for lines 7 through 21b.

b Allocable percentage (see instructions on page 78).

23 Educator expenses (see page 29).

24 IRA deduction (see page 29).

25 Student loan interest deduction (see page 31).

26 Tuition and fees deduction (see page 32).

27 Moving expenses. Attach Form 3903.

28 One-half of self-employment tax. Attach Schedule SE.

29 Self-employed health insurance deduction (see page 33).

30 Self-employed SEP, SIMPLE, and qualified plans.

31 Penalty on early withdrawal of savings.

32a Alimony paid

b Recipient's SSN

33 Add lines 23 through 32a.

34 Subtract line 33 from line 22a, col. C. This is your adjusted gross income.

A. INCOME WITHOUT AND income not subject to rebate		B. INCOME WITHIN AND income subject to rebate		C. TOTAL INCOME	
7			12000		
8a					
8b					
9a					
9b					
10					
11					
12					
13					
14					
15a					
15b					
16a					
16b					
17					
18					
19					
20a					
20b					
21a					
21b					
22a			14500		14500
22b					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32a					
32b					

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Form 1040CM (2003)

Page 2

## Tax and Credits

## Other Taxes

## Payments

## Refund

Amount  
You Owe

35	Amount from line 34 (adjusted gross income).....	35	14500	-
36a	Check if: <input type="checkbox"/> You were born before Jan. 2, 1939, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before Jan. 2, 1939, <input type="checkbox"/> Blind. Total boxes checked..... > 36a <input type="checkbox"/>			
b	If you are married filing separately and your spouse itemizes deductions, or you were a dual-status alien, see page 34 and check here..... > 36b <input type="checkbox"/>			
37	Enter the larger of your itemized deductions from Schedule A, OR Standard deduction shown below. People who checked any box on line 36a or 36b, or who can claim as a dependent, see page 34. All others: • Single - \$4,750 • Married filing jointly or Qualifying widow(er) - \$9,500 • Head of household - \$7,000 • Married filing separately - \$4,750.....	37	4750	-
38	Subtract line 37 from line 35.....	38	9750	-
39	If line 35 is \$104,625 or less, multiply \$3,050 by the total number of exemptions claimed on line 6d. If line 35 is over \$104,625, see the worksheet on page 35.....	39	3050	-
40	Taxable income. Subtract line 39 from line 38. If line 39 is more than line 38, enter -0.....	40	6700	-
41	Tax (see page 36). Check if any tax from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972.....	41	673	-
42	Alternative minimum tax (See page 38). Attach Form 6251.....	42		
43	Add lines 41 and 42..... >	43	673	-
44	Foreign tax credit. Attach Form 1116 if required.....	44		
45	Credit for child and dependent care expenses. Attach Form 2441.....	45		
46	Credit for the elderly or the disabled. Attach Schedule R.....	46		
47	Education credits. Attach Form 8863.....	47		
48	Retirement savings contribution credit. Attach Form 8880.....	48		
49	Child tax credit. (see page 40).....	49		
50	Adoption credit. Attach Form 8839.....	50		
51	Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8859.....	51		
52	Other credits. Check applicable box(es) a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Specify.....	52		
53	Add lines 44 through 52. These are your total credits.....	53	0	
54	Subtract line 53 from line 43. If line 53 is more than line 43, enter -0..... >	54	673	-
55	Self-employment tax. Attach Schedule SE.....	55		
56	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137.....	56		
57	Tax on qualified plans, including IRAs, and other tax-favored accounts. Attach Form 5329 if required.....	57		
58	Advance earned income credit payments from Form(s) W-2 and W-2CM.....	58		
59	Household employment taxes. Attach Schedule H.....	59		
60	Add lines 54, 57, and 58. This is your total tax..... >	60	673	-
61a	Federal income tax withheld from Forms W-2 and 1099.....	61a		
b	NMTIT (Chapter 7) withheld from Forms W-2CM and 1099.....	61b	240	-
62	2003 estimated tax payments and amount applied from 2002 return.....	62		
63	Earned income credit. Attach Schedule EIC if you have a qualifying child.....	63		
64	Excess social security and tier 1 RRTA tax withheld (see page 56).....	64		
65	Additional child tax credit. Attach Form 8812.....	65		
66	Amount paid with request for extension to file (see page 56).....	66		
67	Other payments. Check if from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885.....	67		
68	Add lines 61a, 61b, 62, 63, 66, and 67. These are your total payments..... >	68	240	-
69	If line 68 is more than line 60, subtract line 60 from line 68. This is the amount you OVERPAID..... >	69		
70	Amount of line 69 you want REFUNDED TO YOU..... >	70		
71	Amount of line 69 you want APPLIED TO YOUR 2004 ESTIMATED TAX..... >	71		
72	Amount you OWE. Subtract line 68 from line 60. (See additional instructions on page 79).....	72	433	-
73	Estimated tax penalty. (See additional instructions on page 79).....	73		

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